

This email is applicable to *Budgeting, Accounting and Reporting System (BARS)* manual users.

The GAAP and Cash Basis BARS manuals have been updated and are available on our website, www.sao.wa.gov.

In both manuals, the sections applicable to all government types are annotated with “All.” Any section applicable to a specific government type is clearly marked with the government type designation.

[The Overview of Significant Changes \(GAAP\)](#) and the [Overview of Significant Changes \(Cash Basis\)](#) found in the appendices of each manual contains detailed descriptions of the changes and links to the appropriate sections of the manuals. Please refer to the *Overview* for determining which and how the revisions may impact your 2016 annual reporting.

Both GAAP and Cash Basis manuals contain information necessary to report required pension liabilities. Please refer to the Accounting section for general information and to the Reporting section for note and RSI (GAAP only) disclosures.

The *Reporting Templates* webpage, except for the pension related templates, is still under construction and will be available in January 2017. The Online Reporting for 2016 Annual Reports will be also available then.

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